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6 Attorney for the United States

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8 UNITED STATES DISTRICT COURT
9 DISTRICT OF NEVADA

10 UNITED STATES OF AMERICA,

11 Plaintiff,

12 v.

13 CHAO CHEN, aka “EDWIN CHEN,” ZIQUN
14 CHEN, JIE ZHU, ERIN CHAN, NANCY
KAWAMOTO, and REPUBLIC SILVER
STATE DISPOSAL, Inc., dba REPUBLIC
SERVICES

15 Defendants.

16 Case No. 2:21-cv-01951-JCM-DJA

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**STIPULATION AND
ORDER REGARDING RELATIVE
PRIORITY BETWEEN PLAINTIFF
THE UNITED STATES OF
AMERICA AND DEFENDANT
REPUBLIC SILVER STATE
DISPOSAL, Inc., dba REPUBLIC
SERVICES**

Plaintiff, the United States of America, and defendant, Republic Silver State Disposal, Inc., dba Republic Services (“Republic”) agree as follows:

1. This is a civil action brought by the United States of America to foreclose federal tax liens against certain real property located in Clark County, Nevada, at 937 Center Street, Henderson, Nevada 89015 (the Property), and is more particularly described as follows:

Lot Two (2) in Block One (1) of the SUNRISE SUBDIVISION NO. 1B, as shown by the map thereof on file in Book 7 of Plats, Page 26, in the Office of the County Recorder, Clark County, Nevada.

A.P.N.:179-08-716-002

2. Republic was named as a defendant pursuant to the requirements of 26 U.S.C. § 7403(b) because it may claim an interest in the Property. The United States claims no monetary relief against Republic in this action.

3. Republic, through its undersigned counsel, received a copy of the United States' Complaint (ECF No. 1) and a Summons via email on October 29, 2021. Republic waives formal service of the Summons and Complaint and agrees that this Court has jurisdiction over the res of the Property.

4. Republic does not challenge the sums secured by, or the validity of, the Notices of Federal Tax Lien as alleged in paragraphs 12, 13, and 14 of the Complaint.

5. Republic does not challenge that the Property is encumbered by the United States' Notices of Federal Tax Lien filed with the Clark County Recorder on September 22, 2016, as alleged in paragraphs 12, 13, and 14 of the Complaint.

6. Republic's interest in the Property, based upon the non-payment of fees pursuant to Nevada Revised Statutes 444.520. Republic's interest was recorded with the Clark County Recorder December 21, 2016

7. The United States and Republic agree that the United States' interest in the Property is superior to, and has priority over, Republic's interest in the Property.

8. Republic does not object to the issuance of final order or decree permitting the United States to enforce its tax liens referenced above by way of sale of the Property.

1 9. In the event that the Court permits the sale of the Property, it will be sold free and
2 clear of all liens of record and free of any interest Republic has in the Property, with the liens and
3 Republic's interest to attach to the proceeds of the sale in the same amount and with the same
4 priority that they had against the Property. The proposed Order of Judicial Sale shall provide that
5 the sale proceeds shall be distributed in accordance with priority as agreed in paragraph seven (7)
6 above. If the affected parties cannot stipulate to the amount of Republic's interest or claim to the
7 proceeds of the sale, the Court may then issue subsequent orders requiring additional written
8 briefing and/or hold evidentiary or other hearings as it may deem necessary to determine the
9 appropriate amount of Republic's claim.

10 10. The United States and Republic will not seek an award of their respective costs
11 related to this litigation, including any possible attorney's fees, from the Court.

12 11. Unless or until otherwise ordered by the Court, Republic is excused from further
13 participation in this action, appearing in Court, or otherwise asserting its claim in this case.

14 12. Republic will be bound by the judgment in this case, which shall incorporate the
15 terms of this stipulation.

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13. The United States and Republic jointly request the Court to enter the following proposed order

Dated this 19th day of November 2021.

DAVID A HUBBERT
Deputy Assistant Attorney General

WILLIAMS STARBUCK

/s/ Jonathan Hauck
JONATHAN M. HAUCK
Trial Attorney, Tax Division
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/s/ Drew Starbuck
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* Permission to enter e-signature granted by email dated November 18, 2021

Attorney for Republic Silver State Disposal, Inc.

Order Approving Stipulation

The foregoing Stipulation is approved.

It is so ordered.

Dated November 19, 2021.

James C. Mahan
JAMES C. MAHAN
UNITED STATES DISTRICT JUDGE

Submitted by:

DAVID A. HUBBERT
Deputy Assistant Attorney General

JONATHAN M. HAUCK
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2 CERTIFICATE OF SERVICE
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5 I hereby certify that on this 19th day of November, 2021, I filed the foregoing documents
6 on the Court's e-filing system, which will automatically serve CM/ECF participants, and caused
7 the mailing of the documents by first-class mail, postage prepaid, to the following persons:
8

9 Drew Starbuck
10 612 So. 10th St.
11 Las Vegas, NV 89101

12 *Attorney for Republic Silver State Disposal, Inc*

13
14 /s/ Jonathan Hauck
15 JONATHAN M. HAUCK
16 Trial Attorney
17 United States Department of Justice
18 Tax Division
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